

## MONITORING INSTRUMENT ITEM REPORT

### 2013–14 Program Instruments

### Fiscal Monitoring 2013–14

#### III. FUNDING

#### **III-FM 01: Timekeeping Requirements**

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

##### Comments by SEA

Compliance Indicators **III-FM 1. Timekeeping Requirements**  
The LEA properly charges and documents salaries and wages that are reasonable, necessary, and allowable in accordance with applicable program requirements. (2 CFR 225 Appendix B 8[h]; OMB Circular A-133, ED Cross-Cutting Section, III.B.2; California School Accounting Manual)  
(a) Title I, Part A – Resource Code 3010  
(b) Title I, Part C – Resource Code 3060 and 3061  
(c) Title II, Part A\* – Resource Code 4035  
(d) Title III – Resource Code 4203  
(e) Title IV\* – Resource Code 4124  
\*Specific to the fiscal monitoring instrument

Associated Documents  
Chart of Accounts [r]  
Duty statements [r]  
General Ledger [r]  
Job Announcements [r]  
Job Descriptions [r]  
LEA Spending Plan [r]  
Payroll records [r]  
Personnel Activity Reports (PARs) - Timesheets [r]  
Semiannual Certifications [r]  
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested Documents  
Position Control Reports [s]

##### Legal References

#### III. FUNDING

#### **III-FM 02: Allowable Costs**

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

##### Comments by SEA

Compliance Indicators **III-FM 2. Allowable Costs**  
Ensure the LEA charges costs to the program that are reasonable, necessary, and properly supported in accordance with applicable statutes, regulations, and program plans for the following programs: (2 CFR 225; OMB Circular A-133, ED Cross-Cutting Section, III.B)  
(a) Title I, Part A\* – Resource Code 3010  
(b) Title I, Part C (20 U.S.C. § 6394 [c][1][A].) – Resource Code 3060 and 3061  
(c) Title II, Part A\* - Resource Code 4035  
(d) Title III\* – Resource Code 4203  
(e) Title IV\* – Resource Code 4124  
\*Specific to the fiscal monitoring instrument

Associated Documents  
Chart of Accounts [r]

## MONITORING INSTRUMENT ITEM REPORT

### 2013–14 Program Instruments

#### Fiscal Monitoring 2013–14

General Ledger [r]  
Invoices and Purchase Orders [r]  
LEA Spending Plan [r]  
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested  
Documents

Legal References

#### III. FUNDING

##### **III-FM 03: Supplement, Not Supplant**

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators III-FM 3. Supplement, Not Supplant  
Ensure the LEA uses categorical funds only to supplement, and not supplant state and local funds for the following programs:  
(a) Title I, Part A (20 U.S.C. § 6321[b])  
Resource Code 3010  
(b) Title I, Part C (20 U.S.C. §§ 6321[b] and 6394[c][2])  
Resource Code 3060 and 3061  
(c) Title II, Part A (20 U.S.C. § 6321)  
Resource Code 4035  
(d) Title III (20 U.S.C. § 6825[g]; 5 CCR 4320[a]; EC §§ 52168[b] and [c]; 54025[c])  
Resource Code 4203  
(e) Title IV (EC § 8483.5[e]; 20 U.S.C. § 7174[b][2][G])  
Resource Code 4124

Associated Documents Chart of Accounts [r]  
Duty statements [r]  
General Ledger [r]  
Invoices and Purchase Orders [r]  
Job Announcements [r]  
Job Descriptions [r]  
LEA Spending Plan [r]  
Payroll records [r]  
Personnel Activity Reports (PARs) - Timesheets [r]  
Position Control Report s[s]  
Semiannual Certifications [r]  
Single Plan for Student Achievement (SPSA) [r]  
Subcontractor agreements [r]

Required and Suggested  
Documents

Legal References

#### III. FUNDING

##### **III-FM 04: Cash Management**

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

## MONITORING INSTRUMENT ITEM REPORT

### 2013–14 Program Instruments

#### Fiscal Monitoring 2013–14

Comments by SEA

Compliance Indicators    III-FM 4. Cash Management  
Verify that the LEA is properly calculating and remitting interest earned on unspent federal advances for the following programs: (34 CFR 80.21[i])  
(a) Title I, Part A\* – Resource Code 3010  
(b) Title I, Part C\* – Resource Code 3060 and 3061  
(c) Title II, Part A\* – Resource Code 4035  
(d) Title III\* – Resource Code 4203  
(e) Title IV\* – Resource Code 4124  
\*Specific to the fiscal monitoring instrument.

Associated Documents    Bank statements [r]  
Cash Balance Report [r]  
Chart of Accounts [r]  
General Ledger [r]  
Interest Remittances (date and amount) [r]  
LEA Interest Calculation [r]  
LEA Interest Calculation Methodology [r]

Required and Suggested Documents

Legal References

#### III. FUNDING

### III-FM 05: Funding

Updated 05/29/2013 by Administrator Administrator

SEA Status                In Progress

Comments by SEA

Compliance Indicators    III-FM 5. Funding  
Ensure that the LEA allocates categorical funds to school sites in accordance with the approved allocation formulas for the following programs:  
(a) Title I, Part A (EC §§ 62002, 64000[b] and [c], 64001[g]) – Resource Code 3010

Associated Documents    Chart of Accounts [r]  
General Ledger [r]  
LEA Spending Plan [r]  
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested Documents    School funding notification letters [r]

Legal References

#### III. FUNDING

### III-FM 06: Reporting

Updated 05/29/2013 by Administrator Administrator

SEA Status                In Progress

Comments by SEA

Compliance Indicators    III-FM 6. Reporting

## MONITORING INSTRUMENT ITEM REPORT

### 2013–14 Program Instruments

#### Fiscal Monitoring 2013–14

	Ensure that the LEA complied with all of the accountability and reporting requirements for the following programs: (b) Title IV (EC §§ 8482.3[f][5] and 8484.8[b][3] and [4]) – Resource Code 4124
Associated Documents	Chart of Accounts [r] General Ledger [r] LEA Spending Plan [r] Single Plan for Student Achievement (SPSA) [r]
Required and Suggested Documents	
Legal References	